



TO: Mayor and City Council

FROM: Jennifer Ferrer-Santa Ines, Director of Finance and Budget
Kimberly Dominé, Finance Division Manager
Jen Morris, Financial Services Officer

DATE: March 18, 2022

RE: 2022 Budget Ordinance - 2021 Carryforward

This budget ordinance effects course corrections based on new information for the 2022 Budget year that was not known at the time of budget adoption. Staff routinely brings budget amendments, approximately quarterly to be transparent and accountable.

Budget amendment is a recurring budget process step; staff accumulates new information anticipating to bring adjustments of this type to council on an approximately quarterly basis and is typically for one of four reasons:

- 1) New additional revenue makes it possible to approve additional related expenses,
- 2) Prior-year budgeted obligations need to be rolled forward to match disbursement in the current year, if not yet disbursed by Feb. 28th (60 days)
- 3) Accumulated fund balances can be appropriated, and
- 4) Corrections or changes between funds.

Staff requests approval of adjustments and corrections to the 2022 budget that are now known that were not known at the time of adoption, per the attached detail spreadsheet, described in more detail as follows. Item numbers listed match red Ref #'s on attached spreadsheet:

New Revenue:

- 1). General Fund 001 grant from Department of Justice; this adjustment increases both revenue and expense in equal and offsetting amounts. \$45,737.14
- 2). General Fund 001 grant from Dept of Archaeology & Historic Preservation; this adjustment increases both revenue and expense in equal and offsetting amounts. \$8,000
- 3). General Fund 001 donation from Walmart for Graffiti Abatement program this adjustment increases both revenue and expense in equal and offsetting amounts. \$1,500
- 4). Parks Fund 131 Summer Experiences & Enrichment for Kids (SEEK) Program Grant; this adjustment increases both revenue and expense in equal and offsetting amounts. \$135,125
- 5). Police Grants Fund 152 grant from Department of Justice for reducing gun violence; this adjustment increases both revenue and expense in equal and offsetting amounts. \$311,520



- 6). Police Grants Fund 152 grant from Department of Justice; this adjustment increases both revenue and expense in equal and offsetting amounts. \$166,993.18
- 7). Street Overlay and Reconstruction Fund 346 Transportation Benefit Board Grant for Phase 3 N 1st St; this adjustment increases both revenue and expense in equal and offsetting amounts. \$1,500,000
- 8). Street Overlay and Reconstruction Fund 346 SIED Proceeds for Division & 3rd Ave traffic study; this adjustment increases both revenue and expense in equal and offsetting amounts. \$30,000
- 9). Parks Operating Fund 131 for donation from Parker Youth 7 Sports for park bench this adjustment increases both revenue and expense in equal and offsetting amounts. \$1,500
- 10). Street Overlay and Reconstruction Fund 346 for Department of Ecology contract reimbursement this adjustment increases both revenue and expense in equal and offsetting amounts. \$99,000.

Prior-Year roll-forward of 2021 encumbrances:

- 11). Prior-Year roll-forward of 2021 encumbrances. A large portion of this adjustment is for the Equipment Rental Fund, for prior-year-authorized purchases of vehicles and equipment that have a long purchase lead-time. \$833,962.45

Offsetting revenue and expense for CDBG and HOME grants of \$3,170,653 not yet obligated are also carried forward.

Offsetting revenue and expense for ARPA grant of \$4,940,884.65 for Police and Fire vehicles.

All of these expenditures were included in the 2021 budget and as result are revenue-neutral to the 2022 Budget – these simply renew previously-approved expenditure authority. Similarly, *General Fund* roll-forward of 2021-approved expenditures is \$923,746.25.

From Fund Balance:

The adjustments and corrections to the 2022 budget that are now known that were not known at the time of adoption, are:

- 12). Increase expenditures in General Fund 001 for Liquor Board Profit and Excise Tax inadvertently omitted from the 2022 budget. \$30,000
- 13). Increase expenditures in General Fund 001 for Yakima Chamber membership not included in the 2022 budget. \$2,500



- 14). Increase expenditures in General Fund 001 for a consultant for Permit Study Fee.
\$22,000
- 15). Increase expenditures in General Fund 001 for utility costs for the Bank of America Building. \$34,500
- 16). Increase expenditures in Fund 003 3% Fund for the upgrade of SunComm console system.
\$419,481.63
- 17). Increase expenditures in Cemetery Fund 144 Expenditures for replacement of equipment and tools. \$10,000
- 18). Increase expenditures in American Rescue Plan Fund 180 for Project Management Software. \$35,598
- 19). Increase expenditures in American Rescue Plan Fund 180 for License Plate Reader.
\$130,000
- 20). Increase expenditures in Police Capital Fund 333 for Axon Cameras. \$15,000
- 21). Increase expenditures in Convention Center Capital Fund 370 for parking feasibility study.
\$25,000. Transfer \$25,000 from PFD Fund 172 to fund 370 Convention Center Capital to cover costs of the study.
- 22). Increase expenditures in the Medical Fund 513 and Works Comp Fund 514 \$14,000 each to cover costs of upgrading 1 HR Position from part time to full time position
- 23). Increase expenditures in Environmental Fund 555 for new fuel system \$201,544
- 24). Increase expenditures in ARPA Fund 180 for safety partition for YPAC \$4,800

Technical Adjustment:

- 25) House Keeping. Increase Expenditures in numerous Funds for Pension Actuarial Fees, this increase was not known at the time of budget adoption. Impact to General Fund \$17,801.67. Total increase in Actuarial Fees-\$53,436.57.
- 26) House Keeping. Council approved the creation of Street Overlay and Reconstruction Fund 346 and 344 Transportation Benefit District. Moving budget from original Fund 142 Arterial Streets and items from 344 Transportation Benefit district to the new Fund 346 Street Overlay and Reconstruction Capital Fund.

Staff expects further 2022 course-correction budget adjustments later in the year, as new information becomes available that is not fully known at this time.

SCHEDULE I

From Fund			From Dr (Cr)	To Fund			To Dr (Cr)	#	Description			
Fund	Account #	Name	\$	Fund	Account	Name	\$	Ref				
New Revenue - offsetting increases in expenditures and revenues												
General Fund	1	8953111	DOJ Grant	\$	45,737.14	1	2604128	Professional Service	\$	45,737.14	1	DOJ Grant
General Fund	1	8953318	Dept Interior Hist-Arch 33315	\$	8,000.00	1	2164100	Professional Service	\$	8,000.00	2	R-2021-137 Grant Dept of Archaeology & Historic Preservation
General Fund	1	8956702	Donation	\$	750.00	1	2234910	Miscellaneous Expense	\$	750.00	3	Walmart Donation for Graffiti Abatement Program
General Fund	1	8956702	Donation	\$	750.00	1	2294910	Miscellaneous Expense	\$	750.00		Walmart Donation for Graffiti Abatement Program
Parks	131	8953114	CACFP Grant via SPI	\$	135,125.00	131	5111120	Salaries/Temporary	\$	42,884.50	4	Summer Experiences & Enrichment for Kids (SEEK) Program Grant
				\$	-	131	5141120	Salaries/Temporary	\$	34,232.50		Summer Experiences & Enrichment for Kids (SEEK) Program Grant
				\$	-	131	5113110	Office And Operating Supplies	\$	31,099.00		Summer Experiences & Enrichment for Kids (SEEK) Program Grant
				\$	-	131	5143110	Office And Operating Supplies	\$	7,279.00		Summer Experiences & Enrichment for Kids (SEEK) Program Grant
				\$	-	131	5114100	Professional Service	\$	19,630.00		Summer Experiences & Enrichment for Kids (SEEK) Program Grant
Police Grants	152	8953111	DOJ Grant	\$	311,520.00	152	3174100	Professional Service	\$	311,520.00	5	Washington State Department of Commerce Grant-Reduce Gun Violence
Police Grants	152	8953108	Jag Grant	\$	166,993.18	152	3174100	Professional Service	\$	166,993.18	6	Jag Grant
Streets Capital	346	8953449	Transportation Improvement Bd	\$	1,500,000.00	346	7156530	Construction Projects	\$	1,500,000.00	7	Transportation Benefit Board Grant for Phase 3 N 1st St.
Streets Capital	346	8959104	Yakima Co SIED Proceeds	\$	30,000.00	346	7154100	Professional Service	\$	30,000.00	8	Division & 3rd Ave Traffic Study
Parks	131	8956704	Contributions & Donations	\$	1,500.00	131	5413500	Small Tools & Minor Equipment	\$	1,500.00	9	Donation from Parker Youth & Sports Foundation for park bench
Parks	346	8954307	Engineering	\$	99,000.00	346	7154100	Professional Service	\$	99,000.00	10	Department of Ecology Contract Reimbursement
				\$	2,299,375.32				\$	2,299,375.32		

Carryforward of encumbrance from 2021 prior year budget:

Gen Fund	1		Fund Bal. prior yr carryforward	\$	80,000.00	1	1624100	Professional Service	\$	80,000.00	11	Salary Survey
Gen Fund	1		Fund Bal. prior yr carryforward	\$	13,152.51	1	3053500	Small Tools & Equipment	\$	13,152.51		YPD Live Scan Upgrade
Gen Fund	1		Fund Bal. prior yr carryforward	\$	25,459.87	1	3126420	Operating Equipment	\$	25,459.87		Faro Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	22,847.21	1	3132800	Uniforms	\$	22,847.21		Uniforms
Gen Fund	1		Fund Bal. prior yr carryforward	\$	291,683.57	1	3133500	Small Tools & Equipment	\$	291,683.57		Axon in Car Camera's , Police Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	35,592.80	1	3133502	Ballistic Shields	\$	35,592.80		Police Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	20,187.12	1	3134800	R & M Contractors	\$	20,187.12		YPD Patrol Office Building
Gen Fund	1		Fund Bal. prior yr carryforward	\$	11,800.96	1	3143500	Small Tools & Equipment	\$	11,800.96		YPD Services Offices
Gen Fund	1		Fund Bal. prior yr carryforward	\$	8,084.60	1	3144100	Professional Service	\$	8,084.60		Services Division Cubicle Cabling with Cable Demo
Gen Fund	1		Fund Bal. prior yr carryforward	\$	10,046.17	1	3144800	R & M Contractors	\$	10,046.17		YPD Services Furniture and Electrical
Gen Fund	1		Fund Bal. prior yr carryforward	\$	70,681.39	1	3193112	Operating Supplies	\$	70,681.39		Ammunition
Gen Fund	1		Fund Bal. prior yr carryforward	\$	7,787.48	1	3193500	Small Tools & Equipment	\$	7,787.48		YPD Computer, and YPD Furniture
Gen Fund	1		Fund Bal. prior yr carryforward	\$	72,963.07	1	3513510	Non-Capital Computer Equipment	\$	72,963.07		Computer Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	10,954.53	1	3514100	Professional Service	\$	10,954.53		Computer Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	14,461.71	1	3514800	R & M Contractors	\$	14,461.71		Computer Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	32,514.76	1	3516300	Improvements Other Than Bldgs	\$	32,514.76		IT Cubicles Contract OMNIA R191804
Gen Fund	1		Fund Bal. prior yr carryforward	\$	139,709.21	1	3516460	Data Processing Equipment	\$	139,709.21		Computer Equipment
Gen Fund	1		Fund Bal. prior yr carryforward	\$	30,610.40	1	3524800	R & M Contractors	\$	30,610.40		Zetron IP Stn Repair
Gen Fund	1		Fund Bal. prior yr carryforward	\$	22,501.39	1	6124110	Prof Svcs-Audit	\$	22,501.39		WA State Auditor
Gen Fund	1		Fund Bal. prior yr carryforward	\$	2,707.50	1	6723500	Small Tools & Equipment	\$	2,707.50		Desk
Streets	141		Fund Bal. prior yr carryforward	\$	4,587.28	141	4133500	Small Tools & Equipment	\$	4,587.28		STREETS- 23RD AVE/ CANAL PASSAGE FENCE
Streets	141		Fund Bal. prior yr carryforward	\$	38,391.41	141	4134800	R & M Contractors	\$	38,391.41		Chip Spreader and Engine Repair
Streets	141		Fund Bal. prior yr carryforward	\$	3,052.21	141	4343116	Operating Supplies/Lines	\$	3,052.21		TRAFFIC- 12"X3' WHITE FLATS W/SKID OPTICS
Public Safety Comm-911	151		Fund Bal. prior yr carryforward	\$	1,992.71	151	3433500	Small Tools & Equipment	\$	1,992.71		HP Color LaserJet Pro
Public Safety Comm-911	151		Fund Bal. prior yr carryforward	\$	7,596.16	151	3436420	Operating Equipment	\$	7,596.16		Proposal for service Vertiv
Police Grants	152		Fund Bal. prior yr carryforward	\$	29,949.55	152	3173500	Small Tools & Equipment	\$	29,949.55		YPD- Services office furniture
ARPA	180		Fund Bal. prior yr carryforward	\$	16,685.38	180	1444100	Professional Service	\$	16,685.38		Software
ARPA	180		Fund Bal. prior yr carryforward	\$	3,309,438.28	180	3016430	Cars	\$	3,309,438.28		Police Vehicles ARPA
ARPA	180		Fund Bal. prior yr carryforward	\$	1,631,446.37	180	3226400	Fire Equipment/Vehicle	\$	1,631,446.37		Fire Vehicles ARPA
Criminal Justice Capital	303		Fund Bal. prior yr carryforward	\$	18,373.00	303	3013500	Small Tools & Equipment	\$	18,373.00		YPD-Furniture
Parks Capital	331		Fund Bal. prior yr carryforward	\$	21,547.54	331	5436300	Improvements Other Than Bldgs	\$	21,547.54		Tahoma Cemetery Gate/ Access Control/Portable Tent
Fire Capital	332		Fund Bal. prior yr carryforward	\$	64,000.00	332	3226420	Operating Equipment	\$	64,000.00		Compressors
Convention Center	370		Fund Bal. prior yr carryforward	\$	40,372.07	370	2794800	R & M Contractors	\$	40,372.07		Compactor
Cumulative Reserve	392		Fund Bal. prior yr carryforward	\$	38,006.28	392	6526450	Other Equipment	\$	38,006.28		Cayenta ERP Upgrade to Version9.0: R-2021-030
Airport	421		Fund Bal. prior yr carryforward	\$	11,481.76	421	2824100	Professional Service	\$	11,481.76		Air Terminal Battery Backups
Airport	421		Fund Bal. prior yr carryforward	\$	119,932.60	421	2846400	Machinery And Equipment	\$	119,932.60		Air Terminal Main Entry S2 Add
Transit	462		Fund Bal. prior yr carryforward	\$	16,245.00	462	4594910	Miscellaneous Expense	\$	16,245.00		Salary Survey
Refuse	471		Fund Bal. prior yr carryforward	\$	48,661.09	471	4723500	Small Tools & Equipment	\$	48,661.09		Refuse Carts
Refuse	471		Fund Bal. prior yr carryforward	\$	29,336.65	471	4724894	EQR Repair Services-Tires	\$	29,336.65		Tires

SCHEDULE I

From Fund			From Dr (Cr)	To Fund			To Dr (Cr)	#	Description
Fund	Account #	Name	\$	Fund	Account	Name	\$	Ref	
Refuse	471	Fund Bal. prior yr carryforward	\$ 16,245.00	471	4784100	Professional Service	\$ 16,245.00		Salary Survey
Waste Water	473	Fund Bal. prior yr carryforward	\$ 15,886.86	473	7266420	Operating Equipment	\$ 15,886.86		Copiers
Waste Water	473	Fund Bal. prior yr carryforward	\$ 8,208.97	473	7313112	Operating Supplies	\$ 8,208.97		repair mov valve in a basin
Waste Water	473	Fund Bal. prior yr carryforward	\$ 10,830.00	473	7314100	Professional Service	\$ 10,830.00		Salary Survey
Water	474	Fund Bal. prior yr carryforward	\$ 3,395.56	474	7643500	Small Tools & Equipment	\$ 3,395.56		Copiers
Water	474	Fund Bal. prior yr carryforward	\$ 19,265.56	474	7653140	Liquid Alum Sulphate	\$ 19,265.56		ALUMINUM CHLOROHYDRATE FOR COAGULATION AT WTP
Water	474	Fund Bal. prior yr carryforward	\$ 679.11	474	7653500	Small Tools & Equipment	\$ 679.11		Copiers
Water	474	Fund Bal. prior yr carryforward	\$ 2,646.40	474	7654800	R & M Contractors	\$ 2,646.40		FIRE ALARM PANAL INSTALLATIONWTP
Water	474	Fund Bal. prior yr carryforward	\$ 10,830.00	474	7724100	Professional Service	\$ 10,830.00		Salary Survey
Irrigation	475	Fund Bal. prior yr carryforward	\$ 2,716.44	475	7823500	Small Tools & Equipment	\$ 2,716.44		COPIERS FOR MULTIPLE DEPTS. -NASPO CONTRACT #140595/06619
Irrigation	475	Fund Bal. prior yr carryforward	\$ 5,415.00	475	7824100	Professional Service	\$ 5,415.00		Salary Survey
EQR Capital	552	Fund Bal. prior yr carryforward	\$ 90,081.48	552	5526440	Trucks	\$ 90,081.48		2020 FORD F-350 4WD WITH STENCIL BODY UPFIT - DES 05916
EQR Capital	552	Fund Bal. prior yr carryforward	\$ 141,647.74	552	5526440	Trucks	\$ 141,647.74		2021 MACK GRANITE 64FR CHASSIS
EQR Capital	552	Fund Bal. prior yr carryforward	\$ 142,478.40	552	5526440	Trucks	\$ 142,478.40		2021 MACK GRANITE 64FR CHASSISHGAC #HT06-20
EQR Capital	552	Fund Bal. prior yr carryforward	\$ 54,985.75	552	5526440	Trucks	\$ 54,985.75		2021 DUMP TRUCK BED
EQR Capital	552	Fund Bal. prior yr carryforward	\$ 154,405.64	552	5526440	Trucks	\$ 154,405.64		2021 DUMP TRUCK BODY, SANDER AND PLOW - State Contract 01117
EQR Capital	552	Fund Bal. prior yr carryforward	\$ 250,363.44	552	5526440	Trucks	\$ 250,363.44		FREIGHTLINER M2 PETERSEN ROUTEASSISTANT
PW ADMN	560	Fund Bal. prior yr carryforward	\$ 6,791.60	560	4913500	Small Tools & Equipment	\$ 6,791.60		Copiers
ONDS	124	8953102 Cd Block Grant-Prior Year	\$ 1,018,355.00	124	2414820	Neighborhood Cleanup/Imprvmt	\$ 2,810,673.00		Cd Block Grant-Prior Year
ONDS	124	8953117 CARES Grant CDBG	\$ 388,389.00	124	2414110	Community Svc Program	\$ 338,644.00		CARES Grant CDBG
ONDS	124	8953104 Home Program-Prior Year	\$ 1,763,909.00	124	2414130	HBCC Public Services	\$ 21,336.00		Home Program-Prior Year
			\$ 10,482,367.54				\$ 10,482,367.54		

Increase Budget Expenditures from Reserves

General Fund	1	Reserves	\$ 30,000.00	1	5694960	Alcoholism	\$ 30,000.00	12	Omitted from the 2022 Budget 71.24.555 RCW Liquor Board Profits
General Fund	1	Reserves	\$ 2,500.00	1	2514100	Professional Service	\$ 2,500.00	13	Yakima Chamber membership fee
General Fund	1	Reserves	\$ 22,000.00	1	2164100	Professional Service	\$ 22,000.00	14	Permit Fee Study
General Fund	1	Reserves	\$ 30,500.00	1	2244701	Pacific Power	\$ 30,500.00	15	Bank of America Building Power
General Fund	1	Reserves	\$ 4,000.00	1	2244702	Cascade Natural Gas	\$ 4,000.00		Bank of America Building Natural Gas
3% Fund	3% Fund	Reserves	\$ 419,481.63	3	3013500	Small Tools & Equipment	\$ 419,481.63	16	Upgrade SunComm Console System
Cemetery	144	Reserves	\$ 10,000.00	144	5183500	Small Tools & Minor Equipment	\$ 10,000.00	17	Replacement of equipment and tools
ARPA	180	Reserves	\$ 35,598.00	180	3514100	Professional Service	\$ 35,598.00	18	Project Management Software
ARPA	180	Reserves	\$ 130,000.00	180	3016420	Operating Equipment	\$ 130,000.00	19	License Plate Reader
Police Capital	333	Reserves	\$ 15,000.00	333	3014100	Professional Svcs	\$ 15,000.00	20	Police Axon Cameras
Convention Center	370	8950050 Transfer In	\$ 25,000.00	172	2760055	Transfer out	\$ 25,000.00	21	Feasibility Study
Convention Center	370	Reserves	\$ 25,000.00	370	2794100	Professional Service	\$ 25,000.00		Feasibility Study
Employee Health Benefit F513	513	Reserves	\$ 14,000.00	513	1711110	Salaries-Permanent	\$ 14,000.00	22	Upgrade HR Position from Part time to Full Time %50
Workers' Comp Reserve	514	Reserves	\$ 14,000.00	514	1751110	Salaries-Permanent	\$ 14,000.00		Upgrade HR Position from Part time to Full Time %50
Environmental Fund	555	Reserves	\$ 201,544.00	555	5166400	Machinery And Equipment	\$ 201,544.00	23	New fuel system
ARPA	180	Reserves	\$ 4,800.00	180	1264800	Repair and Maintenance	\$ 4,800.00	24	Safety partition at YPAC budgeted in 2021 completed in 2022
			\$ 983,423.63				\$ 983,423.63		

House Keeping

612	Fire Pension	Reserves	\$ 11,000.00	612	6824100	Professional Service	\$ 11,000.00	25	Pension Actuarial Fee
General Fund	1	Reserves	\$ 11,000.00	1	6814100	Professional Service	\$ 11,000.00		Pension Actuarial Fee
General Fund	1	Reserves	\$ 6,801.67	1	6814100	Professional Service	\$ 6,801.67		Pension Actuarial Fee
ONDS	124	Reserves	\$ 460.74	124	2424100	Professional Service	\$ 460.74		Pension Actuarial Fee
Community Relations	125	Reserves	\$ 446.84	125	1264100	Professional Service	\$ 446.84		Pension Actuarial Fee
Parks	131	Reserves	\$ 1,790.01	131	5434100	Professional Service	\$ 1,790.01		Pension Actuarial Fee
Clean City	136	Reserves	\$ 24.78	136	1364100	Professional Service	\$ 24.78		Pension Actuarial Fee
Streets Operating	141	Transfer In	\$ 2,441.62	141	4494100	Professional Service	\$ 2,441.62		Pension Actuarial Fee
Cemetery	144	Reserves	\$ 179.15	144	5184100	Professional Service	\$ 179.15		Pension Actuarial Fee
Communications	151	Reserves	\$ 1,535.21	151	3434100	Professional Service	\$ 1,535.21		Pension Actuarial Fee
Dispatch	154	Reserves	\$ 1,018.98	154	3414100	Professional Service	\$ 1,018.98		Pension Actuarial Fee
Airport Operating	421	Reserves	\$ 762.91	421	2864100	Professional Service	\$ 762.91		Pension Actuarial Fee
Storm Water Operating	441	Reserves	\$ 792.84	441	7464100	Professional Service	\$ 792.84		Pension Actuarial Fee
Transit	462	Reserves	\$ 3,212.43	462	4594100	Professional Service	\$ 3,212.43		Pension Actuarial Fee
Refuse	471	Reserves	\$ 1,533.87	471	4784100	Professional Service	\$ 1,533.87		Pension Actuarial Fee
Wastewater	473	Reserves	\$ 4,382.47	473	7314100	Professional Service	\$ 4,382.47		Pension Actuarial Fee
Water	474	Reserves	\$ 2,443.15	474	7644100	Professional Service	\$ 2,443.15		Pension Actuarial Fee

SCHEDULE I

From Fund			From Dr (Cr)	To Fund			To Dr (Cr)	#	Description
Fund	Account #	Name	\$	Fund	Account	Name	\$	Ref	
Irrigation	475	Reserves	\$ 675.02	475	7824100	Professional Service	\$ 675.02		Pension Actuarial Fee
Risk Management	515	Transfer In	\$ 734.15	515	6624100	Professional Service	\$ 734.15		Pension Actuarial Fee
Equipment Rental	551	Reserves	\$ 988.59	551	5514100	Professional Service	\$ 988.59		Pension Actuarial Fee
PW ADMN	560	Reserves	\$ 559.93	560	4914100	Professional Service	\$ 559.93		Pension Actuarial Fee
Utilites Customer Service	581	Reserves	\$ 652.20	581	7674100	Professional Service	\$ 652.20		Pension Actuarial Fee
Streets Capital	142	7124100 Professional Svcs	\$ 150,000.00	346	7154100	Professional Svcs	\$ 150,000.00	26	Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7124192 Interfd Chgs-City Svcs	\$ 68,648.65	346	7154192	Interfd Chgs-City Svcs	\$ 68,648.65		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126511 Eng Pre-Design 59511	\$ 180,000.00	346	7156511	Eng Pre-Design 59511	\$ 180,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126512 Const Eng 59512	\$ 110,000.00	346	7156512	Const Eng 59512	\$ 110,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126520 Right of Way Const	\$ 490,000.00	346	7156520	Right of Way Const	\$ 490,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126530 Roadway 59530	\$ 4,365,610.00	346	7156530	Roadway 59530	\$ 4,365,610.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126534 Water System Const 59434	\$ 50,000.00	346	7156534	Water System Const 59434	\$ 50,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126535 Sewer System Const 59435	\$ 50,000.00	346	7156535	Sewer System Const 59435	\$ 50,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126540 Drainage 59540	\$ 50,000.00	346	7156540	Drainage 59540	\$ 50,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	7126550 Structures 59550	\$ 50,000.00	346	7156550	Structures 59550	\$ 50,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8097850 DebtYakCo SIED Airport Rd Prin	\$ 55,355.47	346	8907850	DebtYakCo SIED Airport Rd Prin	\$ 55,355.47		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8098320 Yak Co SIED Interest	\$ 2,734.31	346	8098320	Yak Co SIED Interest	\$ 2,734.31		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8148320 SIED Frontage Rd Soccer	\$ 16,020.59	346	8148320	SIED Frontage Rd Soccer	\$ 16,020.59		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8777850 SIED Frontage Rd Soccer	\$ 90,906.15	346	8777850	SIED Frontage Rd Soccer	\$ 90,906.15		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8778320 SIED Frontage Rd Soccer	\$ 15,290.86	346	8778320	SIED Frontage Rd Soccer	\$ 15,290.86		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8950050 Transfers In 397xx	\$ 62,800.00	346	8950050	Transfers In 397xx	\$ 62,800.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8953322 Federal Hiway Administration	\$ 2,641,940.00	346	8953322	Federal Hiway Administration	\$ 2,641,940.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8953448 Dept Of Transportation	\$ 2,400,170.00	346	8953448	Dept Of Transportation	\$ 2,400,170.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8953657 Arterial Street Gas Tax	\$ 672,800.00	346	8953657	Arterial Street Gas Tax	\$ 672,800.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8954307 Engineering	\$ 200,000.00	346	8953407	Engineering	\$ 200,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	142	8956110 Int From Investments 36110	\$ 1,000.00	346	8954307	Int From Investments 36110	\$ 1,000.00		Created Fund 346 Street Overlay and Reconstruction moving 142 to 346
Streets Capital	344	8951101 Property Taxes	\$ 392,522.00	346	8951101	Property Taxes	\$ 392,522.00		Created Fund 346 Street Overlay and Reconstruction moving 344 to 346
Streets Capital	344	8956802 Street Restoration Charges	\$ 50,000.00	346	8956802	Street Restoration Charges	\$ 50,000.00		Created Fund 346 Street Overlay and Reconstruction moving 344 to 346
Streets Capital	344	8956923 Miscellaneous Revenue 36990	\$ 2,090,000.00	346	8953148	Federal DOT Grant	\$ 2,090,000.00		Created Fund 346 Street Overlay and Reconstruction moving 344 to 346
			\$ 14,309,234.60				\$ 14,309,234.60		
			\$ 28,074,401.09				\$ 28,074,401.09		